

**Franchise Tax Board****NO ANALYSIS REQUIRED**

Author: Figueroa Analyst: Kimberly Pantoja Bill Number: SB 17  
Related Bills: See Prior Analysis Telephone: 845-4786 Amended Date: 04/29/99  
Attorney: Patrick Kusiak Sponsor: Santa Clara Valley  
Trans. Authority

**SUBJECT:** Employer Provided Public Transit Passes Credit

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☒ MINOR AMENDMENT - No change in approved position of Support. See comments below.
- ☐ OTHER - See comments below.

**COMMENTS:**

Under the Personal Income Tax Law and the Bank and Corporation Tax Law, this bill would allow a credit equal to 40% of the cost paid or incurred by an employer for providing subsidized public transit passes to an employee.

The April 29, 1999, amendment resolved the second policy concern regarding place of employment as opposed to place of residency raised in the department's analysis of the bill as introduced December 7, 1998.

Except for the policy concern resolved by this amendment, the department's previous analyses of the bill as introduced December 7, 1998, and as amended April 5, 1999, still apply.

**Board Position:**

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<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

**Franchise Tax Board Staff****Date****Kimberly Pantoja****05/11/1999**